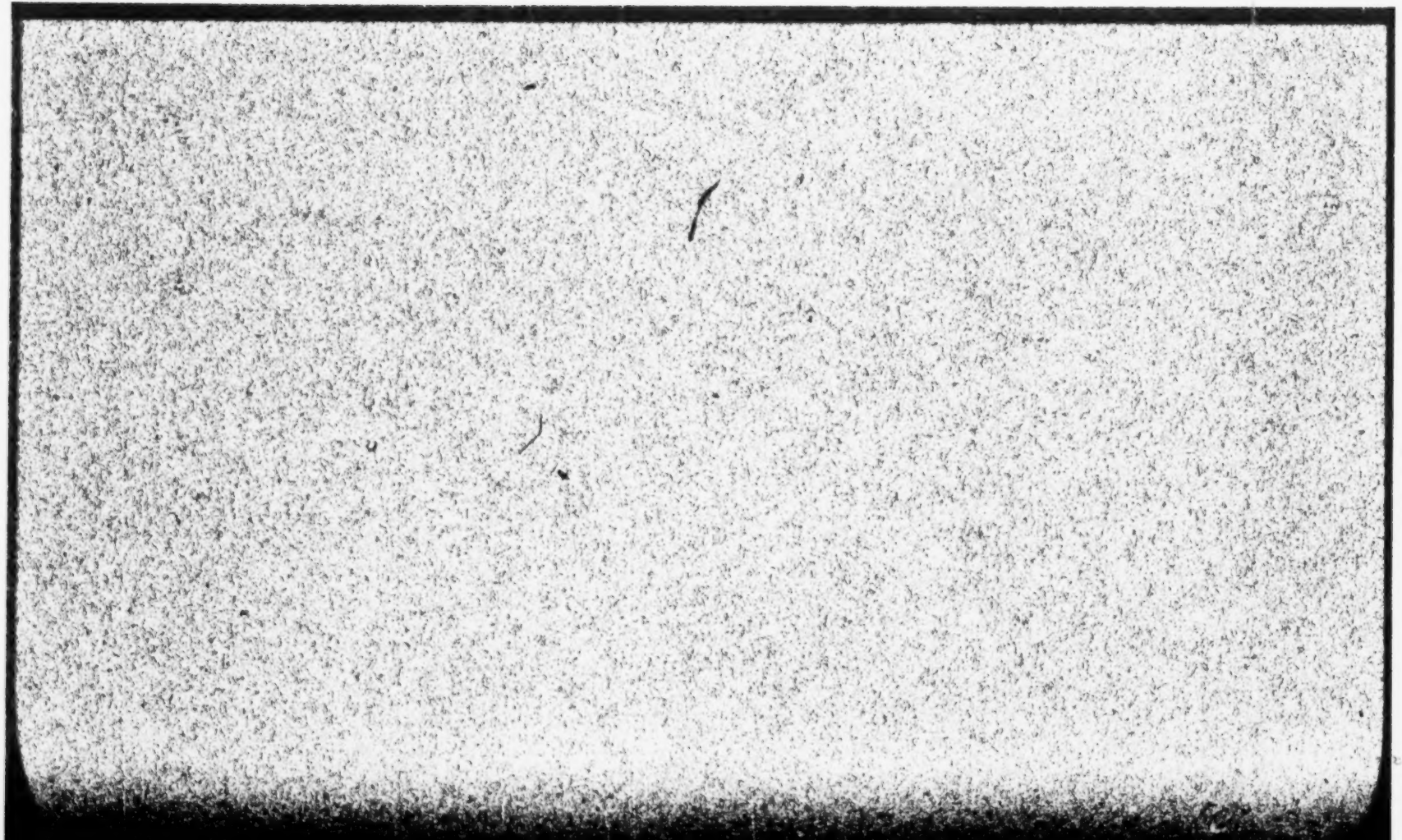

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CHARLES ELMORE

NOS. ~~[illegible]~~, ~~821~~, ~~822~~, ~~823~~

# In the Supreme Court of the United States

OCTOBER TERM, 1929

BURNS POE, COLLECTOR OF INTERNAL REVENUE FOR THE DISTRICT OF WASHINGTON

*v.*

H. G. SEABORN

*ON CERTIFICATE FROM THE UNITED STATES CIRCUIT COURT OF APPEALS FOR THE NINTH CIRCUIT*

GEO. C. HOPKINS, COLLECTOR OF INTERNAL REVENUE, PETITIONER

*v.*

C. W. BACON

JACOB O. BENDER, COLLECTOR OF INTERNAL REVENUE, PETITIONER

*v.*

WILLIAM PFAFF

*ON PETITIONS FOR WRITS OF CERTIORARI TO THE UNITED STATES CIRCUIT COURT OF APPEALS FOR THE FIFTH CIRCUIT*

FRED O. GOODELL, COLLECTOR OF INTERNAL REVENUE

*v.*

I. B. KOCH

*ON CERTIFICATE FROM THE UNITED STATES CIRCUIT COURT OF APPEALS FOR THE NINTH CIRCUIT*

**MOTION TO ADVANCE**

# In the Supreme Court of the United States

OCTOBER TERM, 1929

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No. 492

BURNS POE, COLLECTOR OF INTERNAL REVENUE FOR the District of Washington,

*v.*

H. G. SEABORN

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*ON CERTIFICATE FROM THE UNITED STATES CIRCUIT COURT OF APPEALS FOR THE NINTH CIRCUIT*

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No. 821

GEO. C. HOPKINS, COLLECTOR OF INTERNAL REVENUE, petitioner

*v.*

C. W. BACON

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No. 823

JACOB O. BENDER, COLLECTOR OF INTERNAL REVENUE, petitioner

*v.*

WILLIAM PFAFF

---

*ON PETITIONS FOR WRITS OF CERTIORARI TO THE UNITED STATES CIRCUIT COURT OF APPEALS FOR THE FIFTH CIRCUIT*

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No. 882

FRED O. GOODELL, COLLECTOR OF INTERNAL REVENUE

*v.*

I. B. KOCH

---

*ON CERTIFICATE FROM THE UNITED STATES CIRCUIT COURT OF APPEALS FOR THE NINTH CIRCUIT*

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**MOTION TO ADVANCE**

The Solicitor General moves to advance the above-entitled cases for hearing on October 27th next.

These cases present the question whether a husband has such control over community income that he may be properly required to report all of such income in his Federal income tax return. Each case presents this question as it is affected by the local laws of a different State. The laws and judicial decisions of the States of Washington, Texas, Louisiana, and Arizona are, respectively, involved in the four cases in their order on the docket. This question is one of far-reaching importance to the taxpayers in each of these States as well as to the Government, and it is desirable that the question should be settled at the earliest practicable date.

As the cases involve the community property laws of different States, it is thought that they should not be consolidated but that it will be convenient to the Court and to counsel if they are

heard as separate cases in sequence upon the calendar.

So far as cases Nos. 821 and 823 are concerned, this motion is, of course, contingent upon the petitions for certiorari being granted. The petitions were submitted on Monday, May 19th.

All of the opposing counsel concur in this motion.

THOMAS D. THACHER,
*Solicitor General.*

MAY, 1930.

U. S. GOVERNMENT PRINTING OFFICE: 1930